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I HEREBY THAT THIS CORRESPONDENCE IS BEING DEPOSITED WITH THE UNITED STATES POSTAL SERVICE AS FIRST CLASS MAIL IN AN ENVELOPE ADDRESSED TO: COMMISSIONER FOR PATENTS, P.O. BOX 1450, ALEXANDRIA, VA 22313-1450, ON THE DATE INDICATED BELOW.

By: Helene Habel Date: June 1, 2005

MAIL STOP AMENDMENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In Re Patent Application of:

Kiichiro Yamada et al.

Conf. No.: 2146

2146 : Group Art Unit: 3747

Appln. No.: 10/663,160 : Examiner: Noah P. Kamen

Filing Date: September 15, 2003 : Attorney Docket No.: 10844-37US

(P-203088)

Title: INCLINED ENGINE

AMENDMENT

This is in response to the Office Action dated March 14, 2005. This response is being timely submitted on or before June 14, 2005.

Please amend the above-identified application, without prejudice, as follows: